

STATE OF NEW YORK
STATE TAX COMMISSION
ALBANY, NEW YORK 12227

PAUL B. COBURN
SECRETARY
Telephone: (518) 457-6162

March 1, 1985

Sigma Optical Co.
30 New York Ave.
Westbury, NY 11590

Gentlemen:

Please take notice of the Default Order of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to Section(s) 1090(a) of the Tax Law, any proceeding in court to review this decision must be commenced within 4 months from the date of this notice.

Inquires concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the undersigned.

Very truly yours,

PAUL B. COBURN
SECRETARY TO THE
STATE TAX COMMISSION

cc: Petitioner's Representative
Norman Schuster
646 Long Island Ave.
Deer Park, NY 11729
Taxing Bureau's Representative

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
Sigma Optical Co. : DEFAULT ORDER
: 85-P-3
for Redetermination of a Deficiency or Revision of :
a Determination or Refund of Corporation Franchise :
Tax under Article(s) 9A of the Tax Law for the Year :
12/31/81. :

Petitioner(s) Sigma Optical Co. filed a petition for redetermination of a deficiency or revision of a determination or refund of Corporation Franchise Tax under Article(s) 9A of the Tax Law for the Year 12/31/81. File No. 38384.

Under Section 601.5 of the State Tax Commission Rules of Practice and Procedure, a notice was served on the petitioner(s) to file a perfected petition. Notice to file the perfected petition was sent to the last known address of the petitioner(s). Petitioner(s) failed to file a perfected petition. A default has been duly noted.

Now on motion of the Secretary to the State Tax Commission, it is

ORDERED that the petition of Sigma Optical Co. be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
MARCH 1, 1985